A 15% value added tax (VAT) is then assessed on the cumulative value of the AVD, CPF and C.I.F. invoice. Some manufacturers who use imported inputs for their products under a Mexican Government approved manufacturing plan may have the duty and/or VAT waived or rebated. Raw materials, intermediates and machinery for use in manufacturing or assembling products for export are generally eligible to be imported either duty free or under bond.

The metric system is, by law the official standard of weights and measures in Mexico and importers will usually require metric labeling for packaged goods, although the English (USA) system is also used. Dual labeling is acceptable. Mexico adheres to the International System of Units (SI) in both official and common practice. Electrical standards are the same as in Canada. Electrical power is 60 cycles with normal voltage being 110, 220 and 400. Three phase and single phase 230 volt current is also available.

While every effort has been made to complete this market report from reliable government, industrial and trade sources as well as company sources and lists of potential agents and distributors in the market place, checking the accuracy of the information contained the Canadian Empassy in Mexico cannot assume responsibility for the data presented. It is recommended that prospective Canadian exporters and suppliers visit the market personally to reinforce their own evaluations for further business opportunities in this market.

Prepared by
Georges E. Belanger
Senior Commercial Officer
Canadian Embassy - Mexico
January 1989.